PLEASE AMEND THE SPECIFICATION AS FOLLOWS:

2nd paragraph on page 11 should read as amended

To address the problem of excessive wear involved with dog toenail caps a new nail cap 40 has been developed as seen in Fig. 10. The new nail cap 40 is a doubled layered polymeric sheath formed by a new double dip mold process. The process allows the initial polymeric sheath 16 to retain its original flexure, dimensions and color when applying a ~~second~~ one or more dipped ~~coating~~ coatings 42 using ~~a different durometer~~ durometers, and ~~color~~ colors . As seen in Fig. 11 the ~~second~~ outer most layer or coating covers the tip 24 of the nail cap and extends approximately midway up the upper or spine of the nail cap and approximately one quarter of the way up the lower side of the cap. This process allows the opening 26 seen in Fig. 10 to remain flexible or be made even more flexible by reducing wall thickness of the first layer, while providing a tough durable wear resistant outer layer. This process allows for a wide range of economically acceptable materials to be used as well. New polymeric and formable metallic materials are currently being developed by the industry that may become beneficial for this application. Even liquid metal may become a reality in the not too distant future. The ability to ~~double~~ multi-dip using different materials and two tone colors also enhances the aesthetic appearance of the nail caps. For example for feline nail caps 8 an iridescent base or high lighted glitter first layer can be used with a clear outer layer thus producing a deep high gloss protected color.